

continuing opportunity for input from residents, owners, housing and finance experts, State and local governments, and HUD. I thank all members of the Banking Committee for their efforts on behalf of affordable housing and look forward to continuing our bipartisan commitment to resolving the HUD section 8 crisis.

#### ADDITIONAL COSPONSORS

S. 311

At the request of Mr. GRAHAM, the name of the Senator from Mississippi [Mr. COCHRAN] was added as a cosponsor of S. 311, a bill to amend title XVIII of the Social Security Act to improve preventive benefits under the medicare program.

S. 389

At the request of Mr. ABRAHAM, the name of the Senator from Mississippi [Mr. LOTT] was added as a cosponsor of S. 389, a bill to improve congressional deliberation on proposed Federal private sector mandates, and for other purposes.

S. 494

At the request of Mr. KYL, the name of the Senator from Alabama [Mr. SHELBY] was added as a cosponsor of S. 494, a bill to combat the overutilization of prison health care services and control rising prisoner health care costs.

#### SENATE JOINT RESOLUTION 6

At the request of Mr. KYL, the name of the Senator from Alabama [Mr. SHELBY] was added as a cosponsor of Senate Joint Resolution 6, a joint resolution proposing an amendment to the Constitution of the United States to protect the rights of crime victims.

#### NCAA DIVISION III MEN'S INDOOR TRACK AND FIELD CHAMPIONS

• Mr. KOHL. Mr. President, I recognize today an outstanding achievement in Wisconsin collegiate athletics. Over the weekend of March 7-8, 1997, the University of Wisconsin, La Crosse, captured the NCAA Division III Men's Indoor Track and Field Championship. A perennial powerhouse in men's track and field, the Eagles amassed 44 points to claim their 7th NCAA Division III men's indoor title and the 6th title under men's head coach, Mark Guthrie.

Paced by junior All-American David Whiteis' first place finish in the 400 meter dash, the Eagles demonstrated their team balance in both field and track events by placing finalists in the 1500 and 5000 meter runs; the 4 by 400 meter relay; the pole vault; the triple jump; and the 35-pound weight throw.

I have great respect for student-athletes, Mr. President, and in particular those student athletes who compete within the guidelines of the NCAA's Division III status. These student-athletes do not compete with the benefit of a scholarship; their only prize is pride and victory. It is with this spirit of competition that I salute head coach Mark Guthrie and the University of

Wisconsin, La Crosse, Eagles Men's Track Team for their outstanding effort and dedication. Congratulations on a job well done.●

#### GOP TAX BREAKS HURT THE MIDDLE CLASS

• Mr. LAUTENBERG. Mr. President, yesterday, the Budget Committee walked through an analysis of the President's budget prepared by the Republican committee staff. And in anticipation of that meeting, I asked the Democratic staff of the committee to prepare an analysis of the Republicans' budget, or at least what we know of the Republican budget.

So far, we know that the Senate Republican leadership has proposed as their first two bills—S. 1 and S. 2—legislation that would provide \$200 billion worth of tax breaks over the next five years.

Some Republicans have raised the possibility that those tax breaks might be deferred until after an initial budget agreement.

But Senator LOTT, Speaker GINGRICH, Senator ROTH, Congressman ARMEY, and others all seem very committed to large tax breaks.

And that means that sooner or later—perhaps as part of an initial agreement, or perhaps later—they would have to pay for those tax breaks.

The analysis prepared by the Democratic staff of the Budget Committee simply explains in a very straightforward, objective way what that would mean.

And, not surprisingly, it's devastating.

In the year 2002, 300,000 children would be denied participation in Head Start; because of cutbacks at the Justice Department, 11,000 additional criminals would be left free on the streets; a college education would be less attainable for as many as half a million students; 3.5 million children could be denied reading and math assistance; 2.75 million households would find themselves without heating assistance; 50 of the most hazardous toxic waste sites wouldn't get cleaned up; 250 VA medical and counseling centers could close; and 2,400 border patrol agents could be laid off.

The list goes on and on. And it really makes the case against large tax breaks for the rich.

Now, let me be clear that I remain very hopeful that we can move toward a bipartisan agreement to balance the budget.

But I hope that when the information included in this report becomes known, many of my Republican colleagues will rethink their tax breaks for the rich.

I ask that the text of the special report by the Senate Democratic Budget Committee staff be printed in the RECORD at this point.

The report follows:

#### MARAUDING THE MIDDLE CLASS—REPUBLICAN TAX BREAKS FOR THE RICH

#### AN ANALYSIS OF THE GOP TAX SCHEME AND ITS IMPACT ON NATIONAL PRIORITIES

(A Special Report of the U.S. Senate Budget Committee Democratic Staff, Mar. 19, 1997)

#### INTRODUCTION

In January, the Senate Republican leadership introduced two bills that provide massive new tax breaks, primarily for higher-income Americans. The leadership made enactment of S. 1 and S. 2 top priorities for the 105th Congress.

In the first five years, the tax breaks in these measures cost \$200 billion. Over the next five years, costs rise by 60 percent for a ten-year total of \$525 billion. In the subsequent ten-year period, the revenue loss increases dramatically, to more than \$760 billion.

Not a single dime of these Republican tax breaks is paid for in the bills themselves, or in an overall budget plan for 1998. As a result, the Republican tax scheme would dramatically increase the budget deficit. If the Republican tax bills were enacted, deficits would rise from \$121 billion in 1997 to \$251 billion in 2002.

Since Republicans assert that they support balancing the budget by fiscal year 2002, providing tax breaks of this magnitude would require extreme cuts in programs that are critical to middle class Americans. These cuts would be far deeper than those proposed by the President in his balanced budget plan. Until now, however, there has been no discussion of these potential cuts. The Republican leadership has failed to offer a budget or to explain the reductions they intend to use to pay for their tax breaks. The American people have been kept in the dark about what the GOP tax scheme would mean for them.

In stark contrast, President Clinton has proposed a budget that balances in 2002, based on estimates by the Congressional Budget Office. The President's budget includes several tax cuts targeted to the middle class. However, by rejecting the Republicans' massive tax breaks for the wealthy, the President is able to protect important national priorities in education, environment, Medicare and Medicaid.

This analysis explains the depth of the cuts that would be required to pay for the Republican tax breaks and examines their impact on ordinary Americans. The report explores the kind of spending cuts Republicans are likely to make to pay for these massive tax breaks and still balance the budget in 2002. Under this scenario, the Republican tax breaks would result in cuts of up to one-third in areas such as education, environmental protection, crime prevention, transportation, and health care research. These cuts would dramatically reduce economic and other opportunities for ordinary Americans, and reduce the quality of life for the middle class.

In the coming months, the American people will have the opportunity to choose between the President's budget and the Republican proposal. We hope that this report will help Congress and the public make informed judgments about these competing approaches.

#### METHODOLOGY

This report calculates the impact of the Republican tax breaks using the approach proposed by Senator Robert Dole during his presidential campaign in 1996. Senator Dole advocated the enactment of extensive tax breaks paid for nearly exclusively through cuts in nondefense discretionary programs. Under Senator Dole's plan, nondefense discretionary programs would have been cut by nearly 40 percent.